



State of Illinois  
**PROPERTY TAX APPEAL BOARD**

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**Minutes of the  
Property Tax Appeal Board  
April 16, 2019 – 10:00 a.m.  
Springfield & Des Plaines, Illinois**

- 1. Roll Call:** Jim Bilotta; Dana Kinion; and Robert Steffen. Kevin Freeman arrived after the Adoption or Amendments to the Agenda.

**Staff:** Mauro Glorioso, Executive Director and General Counsel;  
Steve Waggoner; Chief Administrative Law Judge;  
David Suarez; Chief Information Officer;  
James J. Moffat, Chief Fiscal Officer & Human Resources Manager (via phone);  
Michael Bullock; ALJ, Public Service Administrator;  
Dianne Lerman, Recording Secretary.

**Guests:** Nora Devine, Attorney, Steven B. Pearlman & Associates;  
Daniel A. Edelman, Attorney, Edelman, Combs, Lattuner & Goodwin, LLC.;  
Cassandra P. Miller, Attorney, Edelman, Combs, Lattuner & Goodwin, LLC.

Mr. Bilotta acting as Interim Chairman, convened the meeting at 10:00 a.m.

**2. Approval of Minutes from Previous Meeting**

Mr. Steffen moved to approve the Board Minutes of March 12, 2019 as presented. Mrs. Kinion seconded the Motion and it carried 3-0.

**BOARD MEMBERS**

Kevin L. Freeman  
*Chicago*

Jim Bilotta  
*Frankfort*

Robert J. Steffen  
*South Barrington*

Dana D. Kinion  
*Springfield*

### **3. Adoption or Amendments to the Agenda**

Mr. Freeman joined the meeting at 10:10 a.m. Mr. Freeman moved to approve the appointment of Mauro Glorioso as Executive Director and General Counsel. He will also serve as Clerk of the Board. Mr. Bilotta seconded the motion and it carried 4-0.

Mr. Bilotta welcomed the guests and moved to amend the Agenda moving item 5.ii. ahead of the Executive Director's Report. Mr. Steffen seconded the Motion and it carried 4-0.

ii. John Mengel: #01-23230-R-1 (Cook – New Trier)

After a lengthy discussion, Mr. Steffen moved to deny the Petition to Revive Judgement. Mr. Freeman seconded the Motion and it carried 4-0.

The guests thanked the Board for their time and consideration.

### **4. Executive Director's Report**

Mr. Glorioso and the Board Members congratulated Mr. Freeman for his reappointment to the PTAB Board. Mr. Freeman was acknowledged for his continued service on the board. His value to the Board has been recognized as this is his fourth consecutive 6-year appointment. He has been on the Board continuously since 2003 and with his current appointment will continue until 2025. Welcome again Mr. Freeman. Mr. Freeman thanked the Board and stated he is grateful for the reappointment.

Mr. Glorioso and the Board thanked Steve Waggoner for his excellent work and dedication to PTAB and for assuming the role of PTAB's Acting Executive Director since January 2018. Mr. Glorioso pointed out Steve's value to the agency as he has been Acting Executive Director several times during his tenure with the PTAB dating back to 1987. He handled this position with great competence while still maintaining his regular position as Chief Administrative Law Judge. Considering the latest fiscal year one of the most challenging years for the PTAB we have come to appreciate Mr. Waggoner even more.

The Board congratulated Mr. Glorioso on his appointment to Executive Director and General Counsel of the Property Tax Appeal Board. Mr. Glorioso was most recently the Chairman of the Board for the PTAB. In that capacity he implemented a number of initiatives to help the agency become more efficient, especially in the area of electronic transfer and dissemination of documents between parties. During his leadership the agency closed a record number of cases and saved the Administration substantial money from PTAB's budget. Mr. Glorioso thanked the Board, and, in particular, the staff for their hard work and for their part in moving the Agency forward. Mr. Glorioso has worked in most

positions at PTAB, from Administrative Law Judge, to Board Member, to Chairman of the Board, and now Executive Director and General Counsel. Mr. Glorioso stated he looks forward to his new role and to continuing to move the Agency forward. The Board thanked Mr. Glorioso for his continued service and commitment to PTAB and to the taxpayers of Illinois.

The Board presented Certificates of Appreciation to Mr. Glorioso and Steve Waggoner.

Mr. Glorioso turned the meeting over to David Suarez-to present an update on current IT activities and projects. Mr. Suarez stated he and David Egan have made changes to the systems based on the new rule changes. This included updating the website, letters, forms, letterhead and report templates, and the automated phone answering system and messages.

Mr. Glorioso and the Board thanked Mr. Suarez for his report.

Fiscal and Human Resource Manager JJ Moffatt was originally scheduled to give his report; however, it was deferred until the next Board meeting. JJ attempted to provide his report but was conflicted time-wise by the seminar he was attending at the same time and could not stay on the phone.

Mr. Glorioso, along with Steve Waggoner, Dave Suarez and James Moffat prepared for the Senate Appropriations Hearing. That hearing took place as scheduled on March 27, 2019. The committee members highlighted the PTAB backlog and inquired as to ways to reduce cases that have been pending. Mr. Glorioso similarly referenced the hearing with the House Appropriations Committee earlier in March. After that meeting he was requested to speak with several legislators. They each requested substantive answers to why each year we continue to have such an on-going large backlog of cases. In particular we were specifically reminded of our on-going on-line filing initiative that we first presented several years ago. They urged us to make every effort to make this happen as soon as possible.

Mr. Glorioso reported PTAB has been in contact with the State Auditors and they have begun their audit which is done once every two years. The auditors have addressed their concerns to both Mr. Glorioso and Mr. Waggoner in a letter which was responded to. We again anticipate another finding of lack of timeliness in issuing decisions. Mr. Glorioso conducted a phone interview with one of the auditors and responded to a series of questions regarding our operations.

Mr. Glorioso reported the Board Members and staff have submitted/filed their Statements of Economic Interest and Supplemental Statements of Interest. We are current with filing requirements.

Mr. Glorioso reported David Suarez and David Egan have begun discussions and meetings with Lake County Board of Review and will begin the orderly electronic transfer of documentary evidence. The discussions are on-going, and we should have the systems in place shortly that would mirror the Cook County System. Mr. Glorioso further informed the Board that Marty Paulson, long-time Chief Assessment Officer for Lake County will be retiring in May.

Mr. Glorioso reported on January 15, 2019 Governor Pritzker issued Executive Order 2019-01 designed to strengthen the State's commitment to effective and transparent government compliance with laws. General Counsel Ann Spillane circulated the order among agencies with a mandate that each agency comply within 60 days. Mr. Glorioso distributed copies of the Executive Order and PTAB's timely response to the General Counsel. Mr. Glorioso highlighted parts of the report which encompass all the publications and reports we must provide each year and requested the Board members review said items.

Mr. Glorioso reported on staffing. He reported Lisa Holladay was recently hired as a scanner. He further reported Steve Waggoner and Mike Bullock have prepared job descriptions for the position of Appraisal Specialist 1, an entry-level position for non-attorney hearing officers. Mr. Glorioso reported two positions will be available shortly which would assist us in our number of cases closed. Mr. Glorioso reported on the 75-day workers: Brenda Cawley starts April 16<sup>th</sup>. Barry Wood, another 75-day worker, started in March and Rich Kinner's term ends May 3<sup>rd</sup>, and Greg Costa is a 75-day worker at the Des Plaines Office.

Mr. Glorioso reported we closed a total of 1,966 cases for the month for a total of 23,038 cases for the first 9 months of the fiscal year. Continuing at this pace would translate into 30,717 cases for the entire fiscal year. Closing over 30,000 cases with limited staff and budget in light of a number of other concerns that arose last year was a very good effort.

Mr. Glorioso reported he has been receiving reports from practitioners in the field of tax assessment work, notably the State and Local Tax and Real Estate Section Councils of the Illinois State Bar Association that there will be dramatic increases in assessments in a number of townships in Cook County. This was also mentioned at the outreach programs designed for citizens and sponsored by state representatives attended by Mr. Glorioso. It

was reported that the new assessor is making large assessment increases on a number of properties. Once taxpayers appeal to the CCBOR and get their results we can expect the traditional 10% of those cases coming our way. Naturally, this will increase our case load. Mr. Glorioso distributed copies of an article published in the Chicago Tribune highlighting the new increased assessments. Mr. Glorioso further reported on a possible reassessment change which could affect golf courses and open space. These properties have been transferred to the rolls of letter properties in Cook County. Steve Waggoner wrote several decisions on golf courses where the main issue was what constituted “open space.” It appeared that in one particular case Mr. Waggoner had to write a decision three times as the Appellate Court kept remanding it back to the PTAB based upon different interpretations of the “open space” argument. Hopefully the new handling of these properties will alleviate some of the past concerns.

Mr. Glorioso again thanked the staff for their hard work and diligence in representing taxpayers to ensure that their assessments are fair and equitable

Mr. Glorioso reported the next PTAB meeting is scheduled for 10:00 A.M. Tuesday, May 14, 2019, in the PTAB offices in Springfield and Des Plaines.

Mr. Bilotta moved to accept the Executive Director’s Report. Mr. Freeman seconded the Motion and it carried 4-0.

## **5. Discussion of Motions**

- a. Christopher Kowalski: #17-05964-R-1 (DuPage)  
Roland Emanuel: #17-05965-R-1 (DuPage)  
James Baumbich: #17-05967-R-1 (DuPage)  
Matthew Ludington: #17-05968-R-1 (DuPage)  
Daniel Davis: #17-05969-R-1 (DuPage)  
Deno Varlas: #17-05971-R-1 (DuPage)  
John Creswell: #17-05973-R-2 (DuPage)  
David Yaros: #17-05975-R-1 (DuPage)  
James Matson: #17-05977-R-1 (DuPage)  
Michael Ciesemier: #17-05980-R-1 (DuPage)

Mr. Freeman moved to deny the extension request in each appeal. Mrs. Kinion seconded the Motion and it carried 4-0.

- b. John Lavin: #17-05962-R-1 (DuPage)  
Joseph Voet: #17-05970-R-1 (DuPage)  
Richard Kramer: #17-05978-R-1 (DuPage)  
George Stieber: #17-05979-R-1 (DuPage)

Mr. Freeman moved to deny the request to submit evidence in each appeal. Mrs. Kinion seconded the Motion and it carried 4-0.

- c. Comm. Consol. SD #93: #17-06280-I-3 (DuPage)

Mr. Freeman moved to grant a final 90-day extension. Mr. Steffen seconded the Motion and it carried 4-0.

- d. Jurate O'Brien Byline Bank: #17-42423-C-1 (Cook - Lake)  
Byline Bank: #17-42433-C-1 (Cook - Lake)

Mr. Freeman moved to grant a final 60-day extension in each appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- e. Silken Patel: #17-43297-C-1 (Cook - Thornton)

Mr. Freeman moved to grant a final 60-day extension. Mr. Steffen seconded the Motion and it carried 4-0.

- f. Leonardo Martinez: #17-33178 (Cook-Worth)

Mr. Freeman moved to deny the appellant's request for extension and dismiss the appeal for lack of evidence. Mr. Steffen seconded the Motion and it carried 4-0.

- g. OM Nidhi Patayay LLC: #17-05107-C-3 (DuPage)  
Doyle Signs, Inc.: #17-05182-I-1 (DuPage)  
Doyle Signs, Inc.: #17-05183-I-1 (DuPage)  
Seconda Products, Inc.: #17-05185-I-2 (DuPage)  
David Larson: #17-05193-R-1 (DuPage)  
5 East Roosevelt, LLC: #17-05204-C-2 (DuPage)  
William Cernugel: #17-05208-R-1 (DuPage)  
Jeffrey Coyner: #17-05214-R-2 (DuPage)  
Sudarsham Sharma: #17-05215-R-2 (DuPage)  
Robert Altman: #17-05255-R-1 (DuPage)  
Jon Leonard: #17-05257-R-1 (DuPage)  
Salman Abdullah: #17-05258-R-1 (DuPage)  
PNC Bank, NA: #17-05259-C-3 (DuPage)  
PNC Bank, NA: #17-05260-C-1 (DuPage)

Wiegel Tool Works: #17-05262-I-1 (DuPage)  
Johnathen Foley: #17-05263-R-1 (DuPage)  
D J Properties, LLC: #17-05265-C-2 (DuPage)  
Gregory Matke: #17-05267-R-1 (DuPage)  
Town & Country Distributors, Inc.: #17-05270-I-3 (DuPage)  
Canon USA, Inc.: #17-05271-C-3 (DuPage)  
Ismael Fonseca: #17-05273-R-1 (DuPage)  
HJK Enterprises, Inc.: #17-05281-I-2 (DuPage)  
Carrie L Berg: #17-05465-R-1 (DuPage)  
Colum Donahue: #17-05803-R-1 (DuPage)  
Matthew and Jeannie Lifka: #18-00119-R-1 (DuPage)

Mrs. Kinion moved to grant the DuPage County Board of Review a final 60-day extension in each appeal from the due date of May 8, 2019. Mr. Freeman seconded the Motion and it carried 4-0.

- h. Jeffrey Abraham: #15-06841-C-1 (Peoria)  
JCT Inc/Jorge Rojas: #15-06842-C-1 (Peoria)  
S. Craig Steagall Wolf Distributing: #15-06845-C-1 (Peoria)  
Richard Reynolds: #15-06843-R-1 (Peoria)  
Brian Redpath: #15-06844-R-1 (Peoria)

Mrs. Kinion moved to grant the Peoria County Board of Review a final 60-day extension in each appeal. Mr. Freeman seconded the Motion and it carried 4-0.

- i. Edward Jaros: #16-06491-F-1 (McHenry)

Mr. Freeman moved to deny the McHenry County Board of Review a further extension of time to submit evidence and proceed to default the board of review. Mr. Steffen seconded the Motion and it carried 4-0.

- j. Regina Lombardo: #17-04960-R-1 (McHenry)

Mr. Freeman moved to deny the McHenry County Board of Review a further extension of time to submit evidence and proceed to default the board of review. Mr. Steffen seconded the Motion and it carried 4-0.

- k. (G& D Integrated ) CDO Distribution Inc.: #17-03264-C-3 (Peoria)  
Garrison Properties Inc: #17-03295-I-1 (Peoria)  
GLB Investments Inc.: #17-03297-C-1 (Peoria)

Mr. Bilotta moved to grant the Peoria County Board of Review a final 90-day extension in each appeal. Mr. Freeman seconded the Motion and it carried 4-0.

- l. Town Center, LLC: #17-06208-C-1 (Kane)  
Schmitt Management Corporation: #17-06215-C-1 (Kane)

Mr. Freeman moved to grant the Kane County Board of Review a final 60-day extension in each appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- m. Kingston Hotel Group LLC: #16-07624-C-2 (St. Clair)  
Anand Raisinghani: #17-04666-R-1 (St. Clair)

Mr. Freeman moved to grant the St. Clair County Board of Review a final 60-day extension in each appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- n. Burr Ridge Property Holdings, LLC: #17-05239-I-2 (DuPage)  
Praxair: #17-05475-I-3 (DuPage)

Mr. Freeman moved to grant a final 60-day extension to Intervenor Gower S.D. #62 in each appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- o. Uline: #17-01047-I-3 (Lake)  
Woodlark Investments, LLC: #17-03687-I-3 (Lake)

Mr. Freeman moved to grant a final 90-day extension to Intervenor Oak Grove S.D. #68 in each appeal. Mrs. Kinion seconded the Motion and it carried 4-0.

- p. Walgreens: #17-04962-I-2 (DeKalb)

Mr. Freeman moved to grant Intervenor a final 90-day extension to Sycamore C.U.S.D. #427. Mrs. Kinion seconded the Motion and it carried 4-0.

- q. BMO Harris Bank N.A.: #17-04989-C-2 (DuPage)  
Patten Industries, Inc.: #17-05470-I-3 (DuPage)  
T.J. Donlin: #17-05811-I-2 (DuPage)  
Starwood Asset Management: #17-05912-C-3 (DuPage)

Mr. Freeman moved to grant a final 60-day extension to Intervenor Elmhurst C.U.S.D. #205 in each appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- r. Marquardt School District No. 15: #16-06041-I-3 (DuPage)

Mr. Freeman moved to grant WMI Chicago II, LLC (taxpayer/owner) a final 90-day extension. Mr. Steffen seconded the Motion and it carried 4-0.



- s. J.C. Penney Company, Inc.: #17-00448-C-3 (Kane)

Mr. Freeman moved to grant a final 90-day extension to Intervenor West Aurora S.D. #129. Mr. Steffen seconded the Motion and it carried 4-0.

- t. Chicago Title Land Trust Co.: #17-00960-I-3 (Lake)  
Mass Properties, LLC: #17-02925-C-3 (Lake)  
175 M, LLC: #17-03329-C-3 (Lake)  
KV & Sons, LLC: #17-04765-C-2 (DeKalb)

Mr. Freeman moved to grant a final 60-day extension to Intervenor C.H.S.D. #128 and DeKalb C.U.S.D. #428 in each appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- u. Jeff Lovinger: #16-02354-C-2 (Lake)  
The Landings Airport Condo Owners Assc: #16-07205-C-3 (Kane)  
Carson Pirie Scott & Company: #17-00286-C-3 (Kane)  
Uline: #17-01047-I-3 (Lake)  
Colonial Park Apartments: #17-02127-C-3 (Lake)  
BACM 2006-5 Office 1117, LLC: #17-02977-C-3 (Lake)

Mr. Freeman moved to grant a final 60-day extension to Intervenor Waukegan C.U.S.D. #60, C.U.S.D. #300, and C.H.S.D. #128 in each appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- v. Cole G.O. Peoria IL LLC: #17-04149-C-3 (Peoria)

Mr. Freeman moved to grant a final 60-day extension to Intervenor Dunlap C.U.S.D. #323. Mr. Steffen seconded the Motion and it carried 4-0.

- w. Woodman's Food Market, Inc.: #17-04412-C-3 (Winnebago)

Mrs. Kinion moved to grant a final 90-day extension to Intervenor Rockford Board of Education. Mr. Steffen seconded the Motion and it carried 4-0.

- x. Renaissance Drive Property LLC: #12-35986-C-3 (Cook - Maine)  
Philip Pappas: #16-33765-R-1 (Cook - North Chicago)

Mr. Freeman moved to grant a final 60-day extension to Intervenor Maine Twp. H.S.D. #207 and Des Plaines S.D. #62 in each appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- y. Extra Space Storage: #16-41675-C-3 (Cook - Jefferson)  
Roundy's Supermarkets Inc.: #17-32588-C-3 (Cook - West Chicago)

Mr. Freeman moved to grant a final 60-day extension to Intervenor Board of Education of City of Chicago in each appeal from May 22, 2019. Mr. Steffen seconded the Motion and it carried 4-0.

- z. Gus Kokkalias: #16-41191-C-2 (Cook - Jefferson)

Mr. Freeman moved to grant a final 60-day extension to Intervenor Board of Education of City of Chicago. Mr. Steffen seconded the Motion and it carried 4-0.

- aa. Cabela's: #17-20041-C-3 (Cook - Barrington)  
Heidner Properties, Inc.: #17-24267-C-2 (Cook - Barrington)

Mr. Freeman moved to grant a final 60-day extension to Intervenor C.U.S.D. #300 in each appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- bb. Roger Weston: #17-22244-R-2 (Cook - New Trier)  
Robert Sherman: #17-24851-R-2 (Cook - New Trier)

Mr. Freeman moved to grant a final 60-day extension to Intervenor New Trier H.S.D. #203 in each appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- cc. Pashupati Nath: #17-36373-C-1 (Cook - Proviso)

Mrs. Kinion moved to deny the request to reinstate the appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- dd. Kyle Kamego: #17-36222-R-1 (Cook - Proviso)

Mr. Bilotta moved to deny the request to reinstate the appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- ee. Standard Lumber Company: #17-40065-C-1 (Cook - Northfield)

Mr. Bilotta moved to grant the request to reinstate appeal and notify the board of review. Mr. Freeman seconded the Motion and it carried 3-1.

- ff. Randall Prueitt: #16-04743-R-1 (Lake)  
Tom & Tina Eaton: #17-04906-R-1 (Lake)  
Dennis Buccalo: #17-04908-R-1 (Lake)

Mr. Freeman moved to deny the Motion to vacate the default in each appeal. Mr. Bilotta seconded the Motion and it carried 4-0.

- gg. Robert Macrie: #14-35657-R-1 (Cook - New Trier)

Mr. Bilotta moved to grant the Motion to Vacate and Dismiss the Appeal. Mr. Freeman seconded the Motion and it carried 4-0.

- hh. Preet Michelson: #15-25034-R-1 (Cook - New Trier)

Mr. Freeman moved to deny the request to issue a revised decision. Mr. Bilotta seconded the Motion and it carried 4-0.

- ii. John Mengel: #01-23230-R-1 (Cook - New Trier)

This item was moved on the Agenda to Section 3. Adoption or Amendments to Agenda.

- jj. Michelle Eckroth: #15-31974-R-1 (Cook - Worth)

Mr. Steffen moved to grant the Motion to vacate and dismiss the appeal. Mr. Bilotta seconded the Motion and it carried 4-0.

- kk. DSI Manteno Owner, LLC: #18-01146-C-3 (Kankakee)

Mr. Steffen moved to grant the Motion to Stay the 2018 appeal until 90 days after the Appellate Court issues its Mandate in the 2013 appeal of the subject property in PTAB Docket No. 13-00178. Mrs. Kinion seconded the Motion and it carried 4-0.

- ll. Frank Venuti: #16-25820-R-1

Mr. Freeman moved to reinstate the appeal and set a new hearing date. Mr. Bilotta seconded the Motion and it carried 4-0.

mm. Cook County Board of Review, Various appeals

Mr. Steffen moved to grant the Cook County Board of Review a final 90-day extension in each of the appeals presented with a May 8, 2019 deadline. Mr. Freeman seconded the Motion and it carried 4-0.

## **6. Attachments**

Decisions A – G and Z

As to Attachment A, Mr. Freeman moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 4-0.

As to Attachment B, Mr. Freeman moved to approve the attachment as amended. Mr. Steffen seconded the Motion and it carried 4-0.

As to Attachment C, Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 3-0 with Mr. Freeman recusing.

As to Attachment D, Mr. Freeman moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 3-0 with Mr. Bilotta recusing.

As to Attachment E, Mr. Freeman moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 3-0 with Mr. Steffen recusing.

As to Attachment F, Mr. Freeman moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 3-0 with Mrs. Kinion recusing.

As to Attachment Z, Mr. Steffen moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 4-0.

## **Workload Report**

Mr. Glorioso presented and reviewed the Workload Report FY19 data through March 31, 2019. He stated this report reflects open appeals at the beginning of the year, new appeals added during the year, appeals closed during the year and appeals pending at the end of the year. Mr. Glorioso reported staff produced 1,966 closed appeals for the month of March.

**7. Other Business**

Mr. Glorioso reminded the Board the next meeting is scheduled for 10:00 a.m., Tuesday, May 14, 2019 at PTAB's offices in Springfield and Des Plaines.

**8. Adjournment**

Mr. Freeman moved to adjourn the meeting at 11:30 a.m. Mr. Steffen seconded the Motion and it carried 4-0.

Respectfully submitted,

Mauro Glorioso  
Executive Director & General Counsel

MG/dl